

BILL ANALYSIS

C.S.H.B. 3532
By: Herrero
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Current law, interested parties note, allows limited disclosure of certain identification information provided in a property tax exemption application to employees of an appraisal district who appraise property. The parties suggest that, on occasion, contractors and service providers need access to this identification information as well in order to provide appraisal services to the appraisal district. C.S.H.B. 3532 seeks to provide for that access.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 3532 amends the Tax Code, with regard to a provision protecting a driver's license number, personal identification certificate number, or social security account number provided in a property tax exemption application filed with a chief appraiser from disclosure to anyone other than an employee of the appraisal office who appraises property, to authorize the disclosure of such information instead to an employee or agent of an appraisal district who appraises property or performs appraisal services for the appraisal district.

EFFECTIVE DATE

September 1, 2015.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 3532 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED	HOUSE COMMITTEE SUBSTITUTE
Sec. 11.48. CONFIDENTIAL INFORMATION.	SECTION 1. Sections 11.48(a) and (b), Tax Code, are amended to read as follows:
(a) A driver's license number, personal identification certificate number, or social	(a) A driver's license number, personal identification certificate number, or social

security account number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee or agent of the appraisal ~~office~~district who appraises property or performs appraisal services for the appraisal district, except as authorized by Subsection (b).

(b) Information made confidential by this section may be disclosed:

(1) in a judicial or administrative proceeding pursuant to a lawful subpoena;

(2) to the person who filed the application or to the person's representative authorized in writing to receive the information;

(3) to the comptroller and the comptroller's employees authorized by the comptroller in writing to receive the information or to an assessor or a chief appraiser if requested in writing;

(4) in a judicial or administrative proceeding relating to property taxation to which the person who filed the application is a party; or

(5) if and to the extent the information is required to be included in a public document or record that the appraisal office is required by law to prepare or maintain.

(c) A person who legally has access to an application for an exemption or who legally obtains the information from the application made confidential by this section commits an offense if the person knowingly:

(1) permits inspection of the confidential information by a person not authorized by Subsection (b) to inspect the information; or

(2) discloses the confidential information to a person not authorized by Subsection (b) to receive the information.

(d) An offense under Subsection (c) is a Class B misdemeanor.

No equivalent provision.

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(4) in a judicial or administrative proceeding relating to property taxation to which the person who filed the application is a party; or

(5) if and to the extent the information is required to be included in a public document or record that the appraisal district [office] is required by law to prepare or maintain.

SECTION 2. This Act takes effect September 1, 2015.